be undertaken by Government as in the case of main channels. There is no difference between branch and main channels so far as *kandayam* and contribution are concerned.

Reply of Government.—It is not possible to exempt ryots altogether from repairing branch channels, but the case of any important channels classed as branch channels which it is desirable for Government to maintain may be brought to the notice of Government separately. The Public Works Department will be asked to specify in consultation with the Revenue Commissioner which are the main channels and which the subsidiary channels.

SUBJECT No. 77.

Restoration of tanks in State Forests.

Messrs. Dasappa and Chowdaiya, Arsikere Taluk.

Summary of discussion.—Tanks and *kattes* in State Forests which are now in disrepair may be restored as they will be of great use to men and cattle.

Reply of Government.—This is being done as far as it is necessary and possible.

SUBJECT No. 78.

Trees on tank bunds.

Mr. B. Gangiah, Mulbagal Taluk.

Summary of discussion.—As ryots maintain the tanks by doing earthwork, etc., the produce of the trees on the tank bunds may be given free to them.

Reply of Government.—The question is being considered in connection with the Tank *Panchayet* Bill, where it is proposed to assign the income arising from the trees to the *Panchayet*.

SUBJECT No. 79.

Auction sales for arrears of revenue.

Mr. Malali Venkataramaiya, Manjarabad Taluk.

Summary of discussion.—The purchaser of a land sold for arrears of revenue is liable to pay the assessment on the land from the date of the sale. Very often sales are not confirmed within a reasonable time after the sale but are confirmed after a year or two from the date of the sale. The purchaser is not able to consider his rights secure and to cultivate the land in the meantime. He is thus put to a heavy loss by the operation of the existing rules. A rule may therefore be passed to the effect that if the confirmatory order is received by the purchaser after the close of the cultivating season, he may not be held liable to pay the assessment for that year.

Reply of Government.—Under Section 189 of the Land Revenue Code, the sale proceeds are to be applied first to defraying the expenses of the sale and then to the payment of the arrears due at the date of the confirmation of the sale. The liability of the auction purchaser for the assessment before the confirmation of the sale, is ordinarily not likely to be enforced. Instructions will be issued to the effect that where the sale has not been confirmed within a given period, say, three months after the sale, the auction purchaser should not be held liable for any assessment for that year.